



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RIVER FALLS MUNICIPAL UTILITY

Principal Office: 125 EAST ELM STREET
RIVER FALLS, WI 54022

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIVER FALLS MUNICIPAL UTILITY**Utility Address:** 125 EAST ELM STREET
RIVER FALLS, WI 54022**When was utility organized?** 1/1/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR VICTOR C MARMA**Title:** UTILITY ADMINISTRATOR**Office Address:**125 EAST ELM STREET
RIVER FALLS, WI 54022**Telephone:** (715) 425 - 0906**Fax Number:** (715) 425 - 7217**E-mail Address:** vic@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE, AND COMPANY**Title:****Office Address:** VIRCHOW, KRAUSE, AND COMPANY4600 AMERICAN PARKWAY
P.O. BOX 7389
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 3/11/1998**Period covered by most recent audit:** 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CARL GAULKE**Title:** UTILITY FINANCE DIRECTOR**Office Address:**125 EAST ELM STREET
RIVER FALLS, WI 54022**Telephone:** (715) 425 - 0906**Fax Number:** (715) 425 - 7217**E-mail Address:**

Name: MR NEIL WILLIAMS**Title:** POWER PLANT SUPERINTENDENT**Office Address:**125 EAST ELM STREET
RIVER FALLS, WI 54022**Telephone:** (715) 425 - 0917**Fax Number:** (715) 425 - 0919**E-mail Address:**

Name: MR ROGER DELONG**Title:** UTILITY ELECTRIC SUPERINTENDENT**Office Address:**125 EAST ELM STREET
RIVER FALLS, WI 54022**Telephone:** (715) 425 - 0928**Fax Number:** (715) 425 - 7217**E-mail Address:**

Name: MR VICTOR C MARMA**Title:** UTILITY ADMINISTRATOR**Office Address:**125 EAST ELM STREET
RIVER FALLS, WI 54022**Telephone:** (715) 425 - 0938**Fax Number:** (715) 425 - 7217**E-mail Address:** vic@wppisys.org

Name of utility commission/committee: CITY OF RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:MR JOHN HILL, PRESIDENT
MR MIKE JANSE
MR WARREN LEONARD, VICE PRESIDENT
MR JAMES MURPHY, COMPTROLLER
MR MIKE WHARTON
MR JAY WOLLAN

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

Names of persons or entities on the utility board/committee:
If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,940,823	6,601,251	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,191,019	5,054,310	2
Depreciation Expense (403)	506,553	480,308	3
Amortization Expense (404-407)	0		4
Taxes (408)	468,888	467,880	5
Total Operating Expenses	6,166,460	6,002,498	
Net Operating Income	774,363	598,753	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	774,363	598,753	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	125,845	111,459	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	125,845	111,459	
Total Income	900,208	710,212	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	325		13
Total Miscellaneous Income Deductions	325	0	
Income Before Interest Charges	899,883	710,212	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	148,471	161,930	14
Amortization of Debt Discount and Expense (428)	8,512	8,512	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	789	1,413	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	157,772	171,855	
Net Income	742,111	538,357	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,452,872	7,914,515	20
Balance Transferred from Income (433)	742,111	538,357	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	9,194,983	8,452,872	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS AND SPECIAL FUNDS	125,845	5
Total (Acct. 419):	125,845	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW SPECIAL ASSESSMENTS	325	8
Total (Acct. 426):	325	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	945,194	5,995,629	0	0	6,940,823	1
Less: interdepartmental sales	964	23,169	0	0	24,133	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	249	2,066			2,315	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	943,981	5,970,394	0	0	6,914,375	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	170,198		170,198	1
Electric operating expenses	672,276		672,276	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	23,050		23,050	8
Electric utility plant accounts	93,513		93,513	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	754		754	13
Accum. prov. for depreciation of electric plant	5,798		5,798	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	965,589	0	965,589	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	20,525,285	19,793,577	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,226,556	6,725,967	2
Net Utility Plant	13,298,729	13,067,610	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,298,729	13,067,610	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,083,099	1,132,152	7
Other Investments (124)	0	481,179	8
Special Funds (125-128)	1,265,327	674,672	9
Total Other Property and Investments	2,348,426	2,288,003	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	169,362	201,527	10
Special Deposits (132-134)	0		11
Working Funds (135)	250	250	12
Temporary Cash Investments (136)	407,933	384,484	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	581,209	585,754	15
Other Accounts Receivable (143)	35,281	53,824	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	4,859	3,737	18
Materials and Supplies (151-163)	284,620	285,977	19
Prepayments (165)	27,510	26,131	20
Interest and Dividends Receivable (171)	4,259	3,461	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,515,283	1,545,145	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	64,877	73,388	24
Other Deferred Debits (182-186)	830	37,073	25
Total Deferred Debits	65,707	110,461	
Total Assets and Other Debits	17,228,145	17,011,219	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	300,000	300,000	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	9,194,983	8,452,872	28
Total Proprietary Capital	9,494,983	8,752,872	
LONG-TERM DEBT			
Bonds (221-222)	2,475,311	2,732,728	29
Advances from Municipality (223)	0		30
Other Long-Term Debt (224)	0	481,179	31
Total Long-Term Debt	2,475,311	3,213,907	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	546,447	468,088	33
Payables to Municipality (233)	0		34
Customer Deposits (235)	16,804	17,787	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	28,335	30,562	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	28,770	32,006	40
Miscellaneous Current and Accrued Liabilities (242)	151,152	133,229	41
Total Current and Accrued Liabilities	771,508	681,672	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,486,343	4,362,768	49
Total Liabilities and Other Credits	17,228,145	17,011,219	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,909,801	0	0	13,517,860	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	45,855			51,769	7
Total Utility Plant	6,955,656	0	0	13,569,629	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,030,036	0	0	6,196,520	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,030,036	0	0	6,196,520	
Net Utility Plant	5,925,620	0	0	7,373,109	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	912,724	5,813,242			6,725,966	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	119,769	386,784			506,553	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,474				12,474	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	5,292	37,618			42,910	9
Salvage	439	17,027			17,466	10
Other credits (specify):						11
					0	12
Total credits	137,974	441,429	0	0	579,403	13
Debits during year						14
Book cost of plant retired	17,852	49,298			67,150	15
Cost of removal	2,810	8,853			11,663	16
Other debits (specify):						17
					0	18
Total debits	20,662	58,151	0	0	78,813	19
Balance End of Year	1,030,036	6,196,520	0	0	7,226,556	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	24,062				24,062	14,995	1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)			250,951		250,951	260,945	3
Total Electric Utility					275,013	275,940	

Account	Total End of Year	Amount Prior Year	
Electric utility total	275,013	275,940	1
Water utility (154)	9,607	10,037	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	284,620	285,977	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BOND 1994	2,832	E428	33,255	1
PUBLIC WORKS GARAGE FUND 1989	898	EW428	1,722	2
WATER WORKS MORTGAGE REVENUE BOND 1991	1,797	W428	15,724	3
WATER WORKS MORTGAGE REVENUE BOND 1992	2,985	W428	14,176	4
Total			64,877	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	300,000	1
Changes during year (explain):		
NONE		2
Balance end of year	300,000	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
PUBLIC WORKS GARGE G.O. BONDS	10/10/1989	12/01/1999	7.00%	172,000	1
WATER WORKS MORTG. REVNENUE BONDS	05/14/1991	10/01/2006	7.00%	565,000	2
ELECTRIC MORTG. REVENUE BONDS 1994	04/05/1994	10/01/2009	6.00%	1,015,000	3
WATER WORKS MORTG. REVENUE BONDS 1994	06/23/1994	10/01/2002	6.00%	365,000	4
ADVANCE FROM ELECTRIC UTILITY TO WATER	12/01/1997	12/01/2006	5.00%	358,311	5
Total Bonds (Account 221):				2,475,311	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 2,475,311

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	143,144	2
Charged electric department expense	325,743	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	468,887	
Taxes paid during year:		
County, state and local taxes	388,284	6
Social Security taxes	63,967	7
PSC Remainder Assessment	8,774	8
Other (explain):		
WI Gross Receipts Tax	7,862	9
Total payments and other debits	468,887	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
PUBLIC WORKS GARAGE 1989	1,358	15,873	16,300	931	1
WATER WORKS MORTGAGE REVENUE 1991	9,604	38,040	38,415	9,229	2
WATER WORKS MORTGAGE REVENUE 1992	5,755	22,285	23,020	5,020	3
ELECTRIC MORTGAGE REVENUE BOND 1994	13,845	54,690	55,380	13,155	4
ADVANCE FROM ELECTRIC TO WATER		17,583	17,583	0	5
Subtotal	30,562	148,471	150,698	28,335	
Advances from Municipality (223)					
NONE				0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits		789	789	0	8
Subtotal	0	789	789	0	
Total	30,562	149,260	151,487	28,335	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,071,935	1,290,833				4,362,768	1
Add credits during year:							
For Services	19,153					19,153	2
For Mains	51,374					51,374	3
Other (specify):							
PRIMARY EXTENSIONS		53,048				53,048	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,142,462	1,343,881	0	0	0	4,486,343	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCES FROM WATER AND SEWER UTILITY	1,083,099	1
Total (Acct. 123):	1,083,099	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
STREET LIGHTING FUND	14,962	3
CAPACITY PAYMENT RESERVE	251,268	4
HYDRO REPAIR RESERVE FUND	40,299	5
UTILITY VEHICLE FUND	168,957	6
WATER UTILITY IMPROVEMENTS	84,171	7
DSM PROGRAM DEVELOPMENT	61,497	8
ELECTRIC UTILITY SYSTEM IMPROVEMENT	289,320	9
SUBSTATION RESERVE FUND	120,046	10
DISTRIBUTION DEVELOPMENT RESERVE FUND	120,046	11
TRANSMISSION RESERVE FUND	100,000	12
Total (Acct. 125):	1,250,566	
Depreciation Fund (126):		
NONE		13
Total (Acct. 126):	0	
Other Special Funds (128):		
CUSTOMER DEPOSITS	14,761	14
Total (Acct. 128):	14,761	
Interest Special Deposits (132):		
NONE		15
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		16
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		17
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	98,699	18
Electric	482,510	19

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
Sewer (Regulated)		20
Other (specify):		
NONE		21
Total (Acct. 142):	581,209	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		22
Merchandising, jobbing and contract work		23
Other (specify):		
ELECTRIC	34,284	24
WATER	997	25
Total (Acct. 143):	35,281	
Receivables from Municipality (145):		
ELECTRIC	4,257	26
WATER	602	27
Total (Acct. 145):	4,859	
Prepayments (165):		
INSURANCE	9,364	28
HEALTH INSURANCE	12,505	29
DENTAL/DISABILITY INSURANCE	1,784	30
MAINTENANCE AGREEMENTS/MISC.	3,857	31
Total (Acct. 165):	27,510	
Extraordinary Property Losses (182):		
NONE		32
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
OVERSIZING COST TO FUTURE DEVELOPMENTS	830	33
Total (Acct. 183):	830	
Clearing Accounts (184):		
NONE		34
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		35
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		36
Total (Acct. 186):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	37
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	38
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,775,949	13,313,312	0	0	20,089,261	1
Materials and Supplies	9,822	275,476	0	0	285,298	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	971,380	6,004,881	0	0	6,976,261	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,107,198	1,317,357	0	0	4,424,555	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,707,193	6,266,550	0	0	8,973,743	
Net Operating Income	310,573	463,790	0	0	774,363	8
Net Operating Income as a percent of Average Net Rate Base	11.47%	7.40%	N/A	N/A	8.63%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	300,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,823,927	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	9,123,927	
Net Income		
Net Income	742,111	5
Percent Return on Proprietary Capital	8.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	924,617	1
Total Sales of Water	924,617	
Other Operating Revenues		
Forfeited Discounts (470)	3,368	2
Miscellaneous Service Revenues (471)	5,271	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,938	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	20,577	
Total Operating Revenues	945,194	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	69,783	9
Water Treatment Expenses (640-652)	29,874	10
Transmission and Distribution Expenses (660-678)	115,669	11
Customer Accounts Expenses (901-905)	33,073	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	123,309	14
Total Operation and Maintenance Expenses	371,708	
Other Operating Expenses		
Depreciation Expense (403)	119,769	15
Amortization Expense (404-407)		16
Taxes (408)	143,144	17
Total Other Operating Expenses	262,913	
Total Operating Expenses	634,621	
NET OPERATING INCOME	310,573	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	18	79	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	18	79	
Metered Sales to General Customers (461)				
Residential	2,778	171,401	357,304	4
Commercial	339	103,575	140,001	5
Industrial				6
Total Metered Sales to General Customers (461)	3,117	274,976	497,305	
Private Fire Protection Service (462)	71		27,907	7
Public Fire Protection Service (463)	3,128		286,656	8
Other Sales to Public Authorities (464)	57	90,878	111,706	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	475	964	12
Total Sales of Water	6,375	366,347	924,617	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	286,493	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	163	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	286,656	
Forfeited Discounts (470):		
Customer late payment charges	3,368	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,368	
Miscellaneous Service Revenues (471):		
Flushing Agreement Private Hydrants	3,697	7
Reconnection Fee	350	8
Misc Revenue	1,224	9
Total Miscellaneous Service Revenues (471)	5,271	
Rents from Water Property (472):		
NONE		10
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,356	12
Other (specify):		
Miscellaneous	582	13
Total Other Water Revenues (474)	11,938	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	2,563	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	33,493	17
Pumping Labor and Expenses (624)	19,284	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	51	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	3,188	23
Maintenance of Power Production Equipment (632)	1,206	24
Maintenance of Pumping Equipment (633)	9,998	25
Total Pumping Expenses	69,783	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	3,192	26
Chemicals (641)	15,473	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	7,635	28
Miscellaneous Expenses (643)	81	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	48	32
Maintenance of Water Treatment Equipment (652)	3,445	33
Total Water Treatment Expenses	29,874	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	5,165	34
Storage Facilities Expenses (661)	2,407	35
Transmission and Distribution Lines Expenses (662)	17,549	36
Meter Expenses (663)	20,607	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	5,226	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	2,327	41
Maintenance of Structures and Improvements (671)	6,560	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,237	43
Maintenance of Transmission and Distribution Mains (673)	21,061	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	11,492	46
Maintenance of Meters (676)	11,025	47
Maintenance of Hydrants (677)	11,013	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	115,669	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	8,981	51
Customer Records and Collection Expenses (903)	23,843	52
Uncollectible Accounts (904)	249	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	33,073	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	34,560	56
Office Supplies and Expenses (921)	4,912	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,082	59
Property Insurance (924)	6,000	60
Injuries and Damages (925)	3,566	61
Employee Pensions and Benefits (926)	56,702	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	9,400	65
Rents (931)	2,087	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	123,309	
Total Operation and Maintenance Expenses	371,708	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		132,020	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,107	2
Net property tax equivalent		128,913	
Social Security		14,775	3
PSC Remainder Assessment		1,053	4
Other (specify): Tax Capitalized	Amount of Social Security Tax Charged to Plant	(1,597)	5
Total tax expense		143,144	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212619	0.214935			3
County tax rate	mills		5.638423	4.683667			4
Local tax rate	mills		6.497178	7.020321			5
School tax rate	mills		9.546395	9.650341			6
Voc. school tax rate	mills		1.846824	1.866932			7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.741439	23.436196			10
Less: state credit	mills		2.052769	1.731255			11
Net tax rate	mills		21.688670	21.704941			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.497178	7.020321			14
Combined School Tax Rate	mills		11.393219	11.517273			15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.890397	18.537594			17
Total Tax Rate	mills		23.741439	23.436196			18
Ratio of Local and School Tax to Total	dec.		0.753552	0.790981			19
Total tax net of state credit	mills		21.688670	21.704941			20
Net Local and School Tax Rate	mills		16.343530	17.168204			21
Utility Plant, Jan. 1	\$	6,644,277	5,714,077	930,200			22
Materials & Supplies	\$	9,941	8,632	1,309			23
Subtotal	\$	6,654,218	5,722,709	931,509			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	6,654,218	5,722,709	931,509			26
Assessment Ratio	dec.		0.940500	0.931000			27
Assessed Value	\$	6,249,443	5,382,208	867,235			28
Net Local & School Rate	mills		16.343530	17.168204			29
Tax Equiv. Computed for Current Year	\$	102,853	87,964	14,889			30
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	132,020					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,707		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	87,720		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	90,427	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	79,208	6,348	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	93,465	35,920	17
Diesel Pumping Equipment (326)	29,465		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	202,138	42,268	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	31,414	23,720	23
Total Water Treatment Plant	31,414	23,720	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	412		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,707	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			87,720	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	90,427	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	125		85,431	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			129,385	17
Diesel Pumping Equipment (326)			29,465	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	125	0	244,281	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	8,815		46,319	23
Total Water Treatment Plant	8,815	0	46,319	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			412	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	847,812		26
Transmission and Distribution Mains (343)	3,686,027	93,632	27
Fire Mains (344)			28
Services (345)	643,193	65,715	29
Meters (346)	402,006	37,589	30
Hydrants (348)	431,985	11,740	31
Other Transmission and Distribution Plant (349)	659		32
Total Transmission and Distribution Plant	6,012,094	208,676	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	205,241		34
Office Furniture and Equipment (391)	5,625	296	35
Computer Equipment (391.1)	26,803	9,351	36
Transportation Equipment (392)	50,398		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	3,793		39
Laboratory Equipment (395)	9,677	344	40
Power Operated Equipment (396)	908		41
Communication Equipment (397)	3,580	1,040	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	306,025	11,031	
Total utility plant in service directly assignable	6,642,098	285,695	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	6,642,098	285,695	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			847,812	26
Transmission and Distribution Mains (343)			3,779,659	27
Fire Mains (344)			0	28
Services (345)	266		708,642	29
Meters (346)	6,812	(140)	432,643	30
Hydrants (348)			443,725	31
Other Transmission and Distribution Plant (349)			659	32
Total Transmission and Distribution Plant	7,078	(140)	6,213,552	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			205,241	34
Office Furniture and Equipment (391)			5,921	35
Computer Equipment (391.1)			36,154	36
Transportation Equipment (392)			50,398	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	501		3,292	39
Laboratory Equipment (395)			10,021	40
Power Operated Equipment (396)			908	41
Communication Equipment (397)	1,333		3,287	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	1,834	0	315,222	
Total utility plant in service directly assignable	17,852	(140)	6,909,801	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	17,852	(140)	6,909,801	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	56,019	2.94%	2,579	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	56,019		2,579	
PUMPING PLANT				
Structures and Improvements (321)	31,999	2.44%	2,009	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	81,029	5.00%	5,571	12
Diesel Pumping Equipment (326)	17,353	4.29%	1,264	13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	130,381		8,844	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	17,926	6.00%	2,332	17
Total Water Treatment Plant	17,926		2,332	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	130,421	1.87%	15,854	19
Transmission and Distribution Mains (343)	209,481	1.10%	41,061	20
Fire Mains (344)				21
Services (345)	145,530	2.09%	14,127	22
Meters (346)	108,799	6.00%	25,040	23
Hydrants (348)	47,187	1.85%	8,100	24
Other Transmission and Distribution Plant (349)	(606)	5.00%	33	25
Total Transmission and Distribution Plant	640,812		104,215	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					58,598	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	58,598	
321	125				33,883	8
322					0	9
323					0	10
324					0	11
325					86,600	12
326					18,617	13
327					0	14
328					0	15
	125	0	0	0	139,100	
331					0	16
332	8,815				11,443	17
	8,815	0	0	0	11,443	
341					0	18
342					146,275	19
343		317			250,225	20
344					0	21
345	266	2,493			156,898	22
346	6,812		439		127,466	23
348					55,287	24
349					(573)	25
	7,078	2,810	439	0	735,578	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	34,075	3.25%	4,618	26
Office Furniture and Equipment (391)	1,085	5.83%	336	27
Computer Equipment (391.1)	7,118	26.67%	8,395	28
Transportation Equipment (392)	15,263	10.50%	5,292	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	3,758	5.83%	35	31
Laboratory Equipment (395)	2,876	5.83%	574	32
Power Operated Equipment (396)	1,797	6.00%	0	33
Communication Equipment (397)	1,614	9.17%	315	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	67,586		19,565	
Total accum. prov. directly assignable	912,724		137,535	
 Common Utility Plant Allocated to Water Department				38
 Total accum. prov. for depreciation	912,724		137,535	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					38,693	26
391					1,421	27
391.1					15,513	28
392					20,555	29
393					0	30
394	501				3,292	31
395					3,450	32
396					1,797	33
397	1,333				596	34
397.1					0	35
398					0	36
399					0	37
	1,834	0	0	0	85,317	
	17,852	2,810	439	0	1,030,036	
					0	38
	17,852	2,810	439	0	1,030,036	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			30,711	30,711	1
February			31,800	31,800	2
March			32,197	32,197	3
April			34,797	34,797	4
May			37,386	37,386	5
June			40,808	40,808	6
July			30,814	30,814	7
August			37,120	37,120	8
September			36,579	36,579	9
October			34,859	34,859	10
November			30,885	30,885	11
December			31,286	31,286	12
Total for year	0	0	409,242	409,242	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				409,242	16
Less: Water sold				366,347	17
Losses and unaccounted for				42,895	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,480,500	21
Date of maximum: 4/26/1997					22
Cause of maximum:					23
Flushing Hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				632,000	24
Date of minimum: 12/26/1997					25
Total KWH used for pumping for the year				510,120	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
OAK STREET	2	401	19	864,000	Yes	1
CEDAR STREET	3	350	16	1,080,000	Yes	2
SYCAMORE STREET	4	415	16	1,440,000	Yes	3
WEST DIVISION STREET	5	405	16	2,160,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	4	1
Location	OAK STREET	CEDAR STREET	SYCAMORE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	POMONA	LAYNE BOWLER	5
Year Installed	1948	1953	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	750	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1948	1953	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5			14
Location	WEST DIVISION STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			23
Year Installed	1980			24
Type	ELECTRIC			25
Horsepower	200			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GOLFVIEW TOWER	MOUND RESERVOIR	SYCAMORE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1991	1989	1960	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	290	139	130	9
				10
Total capacity in gallons	250,000	750,000	300,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	2,323				2,323
M	D	1.250	105				105
M	D	1.500	989				989
M	D	2.500	1,281				1,281
M	D	3.000	180				180
M	D	4.000	22,296				22,296
M	D	6.000	90,053	54			90,107
M	D	8.000	45,697	1,181			46,878
M	S	10.000	45,901	174			46,075
M	S	12.000	9,917				9,917
M	T	12.000	5,633				5,633
Total Within Municipality			224,375	1,409	0	0	225,784
Total Utility			224,375	1,409	0	0	225,784

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,120		3		2,117	27	1
M	1.000	498	33			531	115	2
M	1.250	9				9		3
M	1.500	68				68		4
M	2.000	45	1	1		45	1	5
M	3.000	15		1		14		6
M	4.000	8	1			9		7
M	5.000	1				1		8
M	6.000	22	4			26	22	9
M	8.000	5				5		10
Total Utility		2,791	39	5	0	2,825	165	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,454	1	69	(100)	2,286	134	1
0.750	569	155	1		723	26	2
1.000	62	19	12	(3)	66	19	3
1.250	3		1		2	1	4
1.500	50	5	3	(4)	48	9	5
2.000	44	4	1	(3)	44	7	6
3.000	27	2	1		28	14	7
4.000	6				6	1	8
6.000	1				1	1	9
8.000	1				1	1	10
Total:	3,217	186	88	(110)	3,205	213	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,113	144		4		25	2,286	1
0.750	639	56		3		25	723	2
1.000	5	54		5		2	66	3
1.250		2					2	4
1.500	1	40		5		2	48	5
2.000		31		10		3	44	6
3.000		6		22			28	7
4.000		1		5			6	8
6.000				1			1	9
8.000		1					1	10
Total:	2,758	335	0	55	0	57	3,205	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	413	4	0	0	417	2
Total Fire Hydrants	413	4	0	0	417	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 417

Number of distribution system valves end of year: 1,004

Number of distribution valves operated during year: 58

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Meters (346), Value (140) - This reflects sale of junked meters

Water Treatment Equipment (332), Value 23,720 - Additional cost of phosphate equipment.

Electric Pumping Equipment (325), Value 35,920 - Upgrade of Oak Street Well

Accumulated Provision for Depreciation - Water (Page W-10)

Other Transmission and Distribution Plant (349), Value (573) - The balance shown is a negative balance of (\$573). This is due to retiring of items in 1995.

Power Operated Equipment (396), Value 1796 - Overstated accumulated depreciation in previous years.

Water Mains (Page W-17)

Added During Year, Value 1409 - Installation of mains for new subdivision.

Water Services (Page W-18)

Net of Added During Year and Removed or Permanently Disconnected During Year, Value 62 - Installation of new water services in a new subdivision.

Hydrants and Distribution System Valves (Page W-20)

We are working on a program to operate more distribution valves each year to meet the requirements of PSC 185.87.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	5,869,888	1
Total Sales of Electricity	5,869,888	
Other Operating Revenues		
Forfeited Discounts (450)	18,856	2
Miscellaneous Service Revenues (451)	2,688	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	27,005	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	77,192	7
Total Other Operating Revenues	125,741	
Total Operating Revenues	5,995,629	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	3,787,593	8
Transmission Expenses (560-573)	60,336	9
Distribution Expenses (580-598)	416,446	10
Customer Accounts Expenses (901-905)	87,130	11
Sales Expenses (911-916)	44,505	12
Administrative and General Expenses (920-932)	423,301	13
Total Operation and Maintenance Expenses	4,819,311	
Other Expenses		
Depreciation Expense (403)	386,784	14
Amortization Expense (404-407)		15
Taxes (408)	325,744	16
Total Other Expenses	712,528	
Total Operating Expenses	5,531,839	
NET OPERATING INCOME	463,790	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Forfeited Discounts	18,856	1
Total Forfeited Discounts (450)	18,856	
Miscellaneous Service Revenues (451):		
Discount on sales tax	802	2
Charge for customers with NSF checks	510	3
Miscellaneous	1,376	4
Total Miscellaneous Service Revenues (451)	2,688	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole attachment fees charged to Ameritech	10,882	6
Pole attachment fees charged to cable TV	16,123	7
Total Rent from Electric Property (454)	27,005	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Services provided to City of River Falls	22,052	9
Transmission Credit (WPPI)	54,765	10
Miscellaneous	375	11
Total Other Electric Revenues (456)	77,192	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	5,088	14
Water for Power (536)		15
Hydraulic Expenses (537)	99	16
Electric Expenses (538)	14,168	17
Miscellaneous Hydraulic Power Generation Expenses (539)	14,714	18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)	65	21
Maintenance of Reservoirs, Dams and Waterways (543)	6,676	22
Maintenance of Electric Plant (544)	2,242	23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	43,052	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	21,544	25
Fuel (547)	50,211	26
Generation Expenses (548)	8,358	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	9,455	28
Rents (550)		29
Maintenance Supervision and Engineering (551)	17,873	30
Maintenance of Structures (552)	30,611	31
Maintenance of Generating and Electric Plant (553)	26,846	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	20,024	33
Total Other Power Generation Expenses	184,922	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	3,510,298	34
System Control and Load Dispatching (556)	49,321	35
Other Expenses (557)		36
Total Other Power Supply Expenses	3,559,619	
Total Power Production Expenses	3,787,593	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	7,134	37
Load Dispatching (561)		38
Station Expenses (562)	50,874	39
Overhead Line Expenses (563)	68	40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)	2,260	46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	60,336	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	24,441	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	81,986	52
Overhead Line Expenses (583)	18,162	53
Underground Line Expenses (584)	29,990	54
Street Lighting and Signal System Expenses (585)	7,385	55
Meter Expenses (586)	42,870	56
Customer Installations Expenses (587)	5,992	57
Miscellaneous Distribution Expenses (588)	86,754	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	5,423	60
Maintenance of Structures (591)	17,321	61
Maintenance of Station Equipment (592)	23	62
Maintenance of Overhead Lines (593)	60,330	63
Maintenance of Underground Lines (594)	17,515	64
Maintenance of Line Transformers (595)	3,841	65
Maintenance of Street Lighting and Signal Systems (596)	6,767	66
Maintenance of Meters (597)	7,566	67
Maintenance of Miscellaneous Distribution Plant (598)	80	68
Total Distribution Expenses	416,446	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	18,045	70
Customer Records and Collection Expenses (903)	67,020	71
Uncollectible Accounts (904)	2,065	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	87,130	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	44,505	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	44,505	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	98,360	78
Office Supplies and Expenses (921)	16,031	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	18,624	81
Property Insurance (924)	37,506	82
Injuries and Damages (925)	18,866	83
Employee Pensions and Benefits (926)	200,940	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	24,902	87
Rents (931)	8,072	88
Maintenance of General Plant (932)		89
Total Administrative and General Expenses	423,301	
Total Operation and Maintenance Expenses	4,819,311	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	On basis of property and inventory	259,372	1
Social Security	On basis of payroll	57,535	2
Wisconsin Gross Receipts Tax	Electric Revenue	7,862	3
PSC Remainder Assessment	On basis of revenue	7,721	4
Other (specify): Plant Accts Social Security	Amount of social security tax charged to plant acct	(6,746)	5
Total tax expense		325,744	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212619	0.214935			3
County tax rate	mills		5.638423	4.683667			4
Local tax rate	mills		6.497178	7.020321			5
School tax rate	mills		9.546395	9.650341			6
Voc. school tax rate	mills		1.846824	1.866932			7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.741439	23.436196			10
Less: state credit	mills		2.052769	1.731255			11
Net tax rate	mills		21.688670	21.704941			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.497178	7.020321			14
Combined School Tax Rate	mills		11.393219	11.517273			15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.890397	18.537594			17
Total Tax Rate	mills		23.741439	23.436196			18
Ratio of Local and School Tax to Total	dec.		0.753552	0.790981			19
Total tax net of state credit	mills		21.688670	21.704941			20
Net Local and School Tax Rate	mills		16.343530	17.168204			21
Utility Plant, Jan. 1	\$	13,149,301	11,308,399	1,840,902			22
Materials & Supplies	\$	275,940	237,308	38,632			23
Subtotal	\$	13,425,241	11,545,707	1,879,534			24
Less: Plant Outside Limits	\$	335,337	288,390	46,947			25
Taxable Assets	\$	13,089,904	11,257,317	1,832,587			26
Assessment Ratio	dec.		0.940500	0.931000			27
Assessed Value	\$	12,293,645	10,587,507	1,706,138			28
Net Local & School Rate	mills		16.343530	17.168204			29
Tax Equiv. Computed for Current Year	\$	202,329	173,037	29,291			30
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	259,372					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	15,310		11
Structures and Improvements (331)	35,097		12
Reservoirs, Dams and Waterways (332)	842,601	7,500	13
Water Wheels, Turbines and Generators (333)	27,976		14
Accessory Electric Equipment (334)	7,762		15
Miscellaneous Power Plant Equipment (335)	2,747		16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	931,493	7,500	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	25,249		18
Structures and Improvements (341)	267,583		19
Fuel Holders, Producers and Accessories (342)	13,077		20
Prime Movers (343)	1,823,589		21
Generators (344)	130,563		22
Accessory Electric Equipment (345)	263,089		23
Miscellaneous Power Plant Equipment (346)	21,002	5,611	24
Total Other Production Plant	2,544,152	5,611	
TRANSMISSION PLANT			
Land and Land Rights (350)	2,302		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			15,310	11
Structures and Improvements (331)			35,097	12
Reservoirs, Dams and Waterways (332)			850,101	13
Water Wheels, Turbines and Generators (333)			27,976	14
Accessory Electric Equipment (334)			7,762	15
Miscellaneous Power Plant Equipment (335)			2,747	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	938,993	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			25,249	18
Structures and Improvements (341)			267,583	19
Fuel Holders, Producers and Accessories (342)			13,077	20
Prime Movers (343)			1,823,589	21
Generators (344)			130,563	22
Accessory Electric Equipment (345)			263,089	23
Miscellaneous Power Plant Equipment (346)			26,613	24
Total Other Production Plant	0	0	2,549,763	
TRANSMISSION PLANT				
Land and Land Rights (350)			2,302	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)	525,113		27
Towers and Fixtures (354)			28
Poles and Fixtures (355)	37,529		29
Overhead Conductors and Devices (356)	196,335		30
Underground Conduit (357)	80		31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	761,359	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	5,727		34
Structures and Improvements (361)	54,817		35
Station Equipment (362)	645,229		36
Storage Battery Equipment (363)	7,328		37
Poles, Towers and Fixtures (364)	986,453	21,261	38
Overhead Conductors and Devices (365)	1,212,871	40,009	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	1,648,770	93,591	41
Line Transformers (368)	1,188,837	29,687	42
Services (369)	576,179	51,465	43
Meters (370)	436,173	20,641	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	549,255	133,047	47
Total Distribution Plant	7,311,639	389,701	
GENERAL PLANT			
Land and Land Rights (389)	1,556		48
Structures and Improvements (390)	663,904		49
Office Furniture and Equipment (391)	38,678	320	50
Computer Equipment (391.1)	185,758	27,618	51
Transportation Equipment (392)	376,179		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	48,213	1,368	54
Laboratory Equipment (395)	60,163	2,935	55
Power Operated Equipment (396)	55,476	190	56
Communication Equipment (397)	130,194	10,038	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			525,113 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			37,529 29
Overhead Conductors and Devices (356)			196,335 30
Underground Conduit (357)			80 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	761,359
DISTRIBUTION PLANT			
Land and Land Rights (360)			5,727 34
Structures and Improvements (361)			54,817 35
Station Equipment (362)			645,229 36
Storage Battery Equipment (363)			7,328 37
Poles, Towers and Fixtures (364)	1,089		1,006,625 38
Overhead Conductors and Devices (365)	2,537		1,250,343 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	1,037		1,741,324 41
Line Transformers (368)	4,339		1,214,185 42
Services (369)	3,071		624,573 43
Meters (370)	3,219		453,595 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	6,545		675,757 47
Total Distribution Plant	21,837	0	7,679,503
GENERAL PLANT			
Land and Land Rights (389)			1,556 48
Structures and Improvements (390)			663,904 49
Office Furniture and Equipment (391)	1,695		37,303 50
Computer Equipment (391.1)	22,387		190,989 51
Transportation Equipment (392)	3,379		372,800 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			49,581 54
Laboratory Equipment (395)			63,098 55
Power Operated Equipment (396)			55,666 56
Communication Equipment (397)			140,232 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)		13,113	58
Other Tangible Property (399)			59
Total General Plant	1,560,121	55,582	
Total utility plant in service directly assignable	13,108,764	458,394	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	 13,108,764	 458,394	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			13,113 58
Other Tangible Property (399)			0 59
Total General Plant	27,461	0	1,588,242
Total utility plant in service directly assignable	49,298	0	13,517,860
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	49,298	0	13,517,860

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)				1
Boiler Plant Equipment (312)				2
Engines and Engine Driven Generators (313)				3
Turbogenerator Units (314)				4
Accessory Electric Equipment (315)				5
Miscellaneous Power Plant Equipment (316)				6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	35,097	2.50%		7
Reservoirs, Dams and Waterways (332)	136,916	2.50%	21,159	8
Water Wheels, Turbines and Generators (333)	27,138	2.50%	699	9
Accessory Electric Equipment (334)	5,382	4.00%	310	10
Miscellaneous Power Plant Equipment (335)	1,884	4.00%	110	11
Roads, Railroads and Bridges (336)				12
Total Hydraulic Production Plant	206,417		22,278	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	191,795	2.50%	6,690	13
Fuel Holders, Producers and Accessories (342)	2,460	4.00%	0	14
Prime Movers (343)	1,663,744	4.00%	6,394	15
Generators (344)	135,566	4.00%	0	16
Accessory Electric Equipment (345)	267,249	4.00%	0	17
Miscellaneous Power Plant Equipment (346)	11,839	4.00%	952	18
Total Other Production Plant	2,272,653		14,036	
TRANSMISSION PLANT				
Structures and Improvements (352)				19
Station Equipment (353)	338,251	3.00%	15,753	20
Towers and Fixtures (354)				21
Poles and Fixtures (355)	(282)	4.00%	1,501	22
Overhead Conductors and Devices (356)	115,901	3.33%	6,538	23
Underground Conduit (357)	(39)	2.50%	2	24
Underground Conductors and Devices (358)				25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					35,097	7
332					158,075	8
333					27,837	9
334					5,692	10
335					1,994	11
336					0	12
	0	0	0	0	228,695	
341					198,485	13
342					2,460	14
343			10,000		1,680,138	15
344					135,566	16
345					267,249	17
346					12,791	18
	0	0	10,000	0	2,296,689	
352					0	19
353					354,004	20
354					0	21
355					1,219	22
356					122,439	23
357					(37)	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	453,831		23,794	
DISTRIBUTION PLANT				
Structures and Improvements (361)	12,539	3.00%	1,645	27
Station Equipment (362)	189,429	3.33%	21,486	28
Storage Battery Equipment (363)	2,083	4.00%	293	29
Poles, Towers and Fixtures (364)	341,264	4.00%	39,862	30
Overhead Conductors and Devices (365)	322,849	3.00%	36,948	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)	439,438	3.33%	56,445	33
Line Transformers (368)	283,072	3.00%	36,045	34
Services (369)	240,807	4.50%	27,017	35
Meters (370)	179,097	3.33%	14,815	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	213,985	5.00%	30,273	39
Total Distribution Plant	2,224,563		264,829	
GENERAL PLANT				
Structures and Improvements (390)	122,975	2.50%	16,598	40
Office Furniture and Equipment (391)	35,576	6.67%	2,534	41
Computer Equipment (391.1)	123,875	14.29%	26,918	42
Transportation Equipment (392)	250,754	10.00%	37,449	43
Stores Equipment (393)	0	4.00%		44
Tools, Shop and Garage Equipment (394)	39,217	6.67%	3,269	45
Laboratory Equipment (395)	15,289	5.00%	3,082	46
Power Operated Equipment (396)	55,026	20.00%	50	47
Communication Equipment (397)	13,066	6.67%	9,019	48
Miscellaneous Equipment (398)		8.33%	546	49
Other Tangible Property (399)				50
Total General Plant	655,778		99,465	
Total accum. prov. directly assignable	5,813,242		424,402	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	477,625	
361					14,184	27
362					210,915	28
363					2,376	29
364	1,089	2,835	917		378,119	30
365	2,537	3,339	3,897		357,818	31
366					0	32
367	1,037	783			494,063	33
368	4,339		600		315,378	34
369	3,071	1,322	693		264,124	35
370	3,219		50		190,743	36
371					0	37
372					0	38
373	6,545	574	853		237,992	39
	21,837	8,853	7,010	0	2,465,712	
390					139,573	40
391	1,695				36,415	41
391.1	22,387		17		128,423	42
392	3,379				284,824	43
393					0	44
394					42,486	45
395					18,371	46
396					55,076	47
397					22,085	48
398					546	49
399					0	50
	27,461	0	17	0	727,799	
	49,298	8,853	17,027	0	6,196,520	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<hr/>			
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u>5,813,242</u>		<u>424,402</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	49,298	8,853	17,027	0	6,196,520

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)	0.03	53.63 2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)	0.30	23.65 6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV		10.49 10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	6	3
Total	6	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	262	8
Total	262	9
Customers served at other than rural rates:		10
Farm	9	11
Nonfarm	27	12
Total	36	13
Total customers on rural lines at end of year	298	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	17	Tuesday	01/28/1997	19:00	9,519	1
February	02	15	Thursday	02/13/1997	19:00	8,220	2
March	03	15	Thursday	03/13/1997	20:00	8,472	3
April	04	14	Monday	04/07/1997	21:00	7,855	4
May	05	13	Wednesday	05/07/1997	18:00	7,587	5
June	06	18	Monday	06/23/1997	18:00	8,346	6
July	07	20	Wednesday	07/16/1997	17:00	9,684	7
August	08	16	Wednesday	08/27/1997	16:00	8,693	8
September	09	16	Thursday	09/18/1997	21:00	8,234	9
October	10	16	Tuesday	10/07/1997	20:00	8,421	10
November	11	16	Tuesday	11/18/1997	18:00	8,506	11
December	12	16	Monday	12/08/1997	19:00	9,051	12
Total		192				102,588	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

60 minutes integrated Wisconsin Public Power Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic		2,574	3
Internal Combustion Turbine		1,301	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		3,875	7
Purchases		98,713	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		102,588	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		98,972	18
Sales For Resale		1,301	19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		100,273	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		2,315	27
Total Energy Losses		2,315	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		2.2566%	29
Total Disposition of Energy		102,588	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Residential Service	RG-1	4,020	33,746	1
Total Sales for Residential Sales		4,020	33,746	
Commercial & Industrial				
General Service	CG-1	467	12,388	2
Large Power Service	CP-1	59	16,126	3
Large Power Time-of-Day Service	CP-2	10	33,506	4
Industrial Time-of-Day Service	CP-3	1	2,002	5
Interdepartmental Service	MP-1	1	396	6
Total Sales for Commercial & Industrial		538	64,418	
Public Street & Highway Lighting				
Street Lighting Service	MS-1	1	667	7
Area Lighting Service	MS-2		137	8
Parking Lot Lights	MS-3		2	9
Pathway Lighting	MS-4		2	10
Total Sales for Public Street & Highway Lighting		1	808	
Sales for Resale				
WPPI Generation Output Agreement		1	1,301	11
Total Sales for Sales for Resale		1	1,301	
TOTAL SALES FOR ELECTRICITY		4,560	100,273	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,218,407	(61,586)	2,156,821	1
0	0	2,218,407	(61,586)	2,156,821	
		788,236	(22,609)	765,627	2
51,545	5,530	782,228	(29,430)	752,798	3
68,702	4,040	1,413,382	(61,148)	1,352,234	4
4,526	2,261	84,482	(3,653)	80,829	5
		23,891	(722)	23,169	6
124,773	11,831	3,092,219	(117,562)	2,974,657	
		88,113	(392)	87,721	7
		14,653	(251)	14,402	8
		509	(4)	505	9
		887	(3)	884	10
0	0	104,162	(650)	103,512	
		634,898		634,898	11
0	0	634,898	0	634,898	
124,773	11,831	6,049,686	(179,798)	5,869,888	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	Power Plant		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	69000		4
Point of Metering	Utility Substation		5
Total of 12 Monthly Maximum Demands -- kW	191,135		6
Average load factor	70.7475%		7
Total Cost of Purchased Power	3,526,362		8
Average cost per kWh	0.0357		9
On-Peak Hours (if applicable)	0700-2100		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	4,314	4,848	12
February	3,836	4,172	13
March	3,765	4,453	14
April	3,802	3,808	15
May	3,466	3,870	16
June	3,900	4,028	17
July	4,350	4,480	18
August	3,895	4,450	19
September	3,931	4,086	20
October	4,159	4,009	21
November	3,614	4,655	22
December	4,232	4,590	23
Total kWh (000)	47,264	51,449	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	3,875	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	14,482	13
Is Plant Owned or Leased?		14
Total Production Expenses	227,974	15
Cost per kWh of Net Generation (\$)	59	16
Monthly Net Generation --- kWh (000): January	357	17
February	212	18
March	254	19
April	245	20
May	251	21
June	418	22
July	854	23
August	348	24
September	217	25
October	253	26
November	237	27
December	229	28
Total kWh (000)	3,875	29
Gas Consumed--Therms	128,632	30
Average Cost per Therm Burned (\$)	128,632.0000	31
Fuel Oil Consumed Barrels (42 gal.)	239	32
Average Cost per Barrel of Oil Burned (\$)	9.9900	33
Specific Gravity	28	34
Average BTU per Gallon	1,000	35
Lubricating Oil Consumed--Gallons	162	36
Average Cost per Gallon (\$)	4.3500	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	8034	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0323	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction	Junction	Powell Fal		1
Unit Identification	No. 1	Engines	No. 2		2
Type of Generation	HYDRO	RECIP	HYDRO		3
kWh Net Generation (000)	1,731	1,301	843		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)		19,529			7
Date and Hour of Such Maximum Demand		6/23/1997 18			8
Load Factor		0.0076			9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated	8,725	418	8,691		12
Maximum Continuous or Dependable Capacity--kW	235	14,137	110		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	28,957	184,922	14,095		15
Cost per kWh of Net Generation (\$)	16.7285	142.1384	16.7200		16
Monthly Net Generation --- kWh (000):					17
January	140	147	70		18
February	120	33	59		19
March	146	37	71		20
April	157	15	73		21
May	148	30	73		22
June	139	208	71		23
July	161	617	76		24
August	160	113	75		25
September	148	0	69		26
October	138	47	68		27
November	133	35	69		28
December	141	19	69		29
Total kWh (000)	1,731	1,301	843		30
Gas Consumed--Therms		128,632			31
Average Cost per Therm Burned (\$)		0.3100			32
Fuel Oil Consumed Barrels (42 gal.)		239			33
Average Cost per Barrel of Oil Burned (\$)		9.9900			34
Specific Gravity		28			35
Average BTU per Gallon		1,000			36
Lubricating Oil Consumed--Gallons		162			37
Average Cost per Gallon (\$)		4.3500			38
kWh Net Generation per Gallon of Fuel Oil		14			39
kWh Net Generation per Gallon of Lubr. Oil		8,034			40
Does plant produce steam for heating or other purposes in addition to elec. generation?		N			41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)		0.0323			54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
Junction A	1	1929	Diesel	Nordberg	240	600	1
Junction B	1	1942	Diesel	Fairbanks Morse	257	750	2
Junction C	1	1948	Diesel	Fairbanks Morse	300	1,600	3
Junction D	1	1965	Diesel/Gas	Fairbanks Morse	720	2,880	4
Junction E	1	1965	Diesel/Gas	Fairbanks Morse	900	3,960	5
Junction F	1	1972	Diesel/Gas	Cooper Bessemer	400	7,750	6
Junction G	1	1979	Diesel	General Motors	600	400	7

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1929	2,300	1	400	500	400	420	1
1942	2,300	7	517	646	517	588	2
1948	2,300	15	1,125	1,406	1,125	1,172	3
1965	2,400	192	2,850	3,330	2,850	3,060	4
1965	2,400	109	2,050	2,500	2,050	2,280	5
1972	7,200	977	5,600	7,000	5,600	6,250	6
1979	2,400	0	300	375	300	350	7

1

2

3

4

5

6

7

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
Junction	Kinnickinn	Attended	Vertical	1	1,948	450	335	1
Powell Falls	Kinnickinn	Unattended	Vertical	1	1,948	240	167	2
Total							502	

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
42	42	1,948	2,300	1,731	250	312	250	235	1
20	20	1,948	2,300	843	125	156	125	110	2
Total				2,574	375	468	375	345	

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Power Plan	Power Pln2	South Fork	UWRF	1
Voltage--High Side	69,000	69,000	69,000	12,470	2
Voltage--Low Side	12,470	4,160	12,470	4,160	3
Num. Main Transformers in Operation	1	1	1	1	4
Capacity of Transformers in kVA	28,000	7,500	20,000	7,500	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,666	1,087	65,446	1
Acquired during year	117	18	665	2
Total	4,783	1,105	66,111	3
Retired during year	50	6	135	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,733	1,099	65,976	6
Number end of year accounted for as follows:				7
In customers' use	4,570	962	46,848	8
In utility's use	26	25	8,230	9
Inactive transformers on system		1	5,000	10
Locked meters on customers' premises				11
In stock	137	111	5,898	12
Total end of year	4,733	1,099	65,976	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	6	5,138	1
Mercury Vapor	250	5	6,661	2
Sodium Vapor	100	381	186,005	3
Sodium Vapor	150	253	185,273	4
Sodium Vapor	250	207	275,769	5
Sodium Vapor	400	4	7,811	6
Total		856	666,657	
Ornamental				
NONE				7
Total		0	0	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Underground Conductors and Devices (367), Value 93,591 - Extension of primary underground facilities.

Miscellaneous Equipment (398), Value 13,113 - should be 397.1 SCADA. Software does not contain this account. Will correct next year with software upgrade.

Meters (370), Value 20,641 - Electric meter costs and installation costs.

Street Lighting and Signal Systems (373), Value 133,047 - Installation of Street Lights, pathway lights, and parking lot lights.

Communication Equipment (397), Value 10,038 - Cost of new telephone and radio equipment.

Poles, Towers and Fixtures (364), Value 21,261 - Installation of poles and fixtures.

Computer Equipment (391.1), Value 22,387 - Retired old hardware for utility billing and accounting.

Computer Equipment (391.1), Value 27,618 - Purchase of new equipment to replace retired equipment.

Services (369), Value 51,465 - Installation of new services.

Line Transfomrrers (368), Value 29,687 - Installation of new transformers.

Overhead Conductors and Devices (365), Value 40,009 - Installation of new overhead conductors.

Accumulated Provision for Depreciation - Electric (Page E-08)

Underground Conduit (357), Value (37) - The balance shown on page E9, column b, line 24 is a negative balance of (\$37). This is due to retiring of underground conduit in 1996.

Poles and Fixtures (355), Value (282) - The balance shown on page E8, column b, line 22 is a negative balance of (\$282). This is carry over from the upgrade of our transmission line in 1995. Year end December 31, 1997 balance is positive.

Generators (344), Value 135,566 - Overstated accumulated depreciation in previous years. PSC has approved this overstated amount as cost of removal.

Accessory Electric Equipment (345), Value 267,249 - Overstated accumulated depreciation in previous years. PSC has approved this overstated amount as cost of removal.

Electric Energy Account (Page E-13)

CHANGES TO LINES 18,19,24,27-29 PER LETTER FROM UTILITY BY RL 6/2/98

ELECTRIC OPERATING SECTION FOOTNOTES

Sales of Electricity by Rate Schedule (Page E-14)

CHANGES TO LINE 11 PER LETTER FROM UTILITY BY RL 6/2/98
